IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE MR JUSTICE J.CHELAMESWAR
and
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION NO :25205 & 25220 of 2006

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Dated: 6th December 2006.

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WRIT PETITION NO :25205 of 2006

Between:
T.V.L.Narayana, S/o Satyanarayana, R/o Lankala Koderu, West Godavari District.

..... PETITIONER

AND

The Deputy Commissioner of Commercial Taxes, Eluru Division, Eluru, West Godavri District and others.

.....RESPONDENTS

WRIT PETITION NO :25220 of 2006

Between:
T.V.L.Narayana, S/o Satyanarayana, R/o Lankala Koderu, West Godavari District.

..... PETITIONER

AND

The Deputy Commissioner of Commercial Taxes, Eluru Division, Eluru, West Godavri District and others.

.....RESPONDENTS

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
AND
THE HON'BLE SRI JUSTICE D.APPA RAO

W.P.NOs.25205 & 25220 OF 2006

ORAL COMMON ORDER:
(Per the Hon'ble Sri Justice J.Chelameswar)

The petitioner in these two writ petitions is one and the same; an individual registered as a dealer under the A.P.G.S.T. Act, with the 3rd respondent-Commercial Tax Officer, carrying on business as a works contractor, within the meaning of that expression under the A.P.G.S.T. Act. For the assessment years 2003-04 and 2002-03 respectively, the petitioner's liability for the tax under the abovementioned Act, came to be determined by the 3rd respondent by orders dated 25-06-2006 and 27-03-2004 respectively. However, the 2nd respondent chose to revise the abovementioned assessments under Section 20(2) of the A.P.G.S.T. Act, and came to the conclusion that the petitioner is liable to pay a higher amount of tax for the abovementioned assessment

years. Aggrieved by the same, the petitioner carried the matters in appeal before the Sales Tax Appellate Tribunal and the same are said to be pending. The petitioner also made applications seeking stay of recovery of the disputed tax, before the 1st respondent, during the pendency of the abovementioned appeals and the same were rejected by a common order dated 28-10-2006. Hence, the present writ petitions.

Heard the learned Government Pleader for Commercial Tax.

In the circumstances, we are of the opinion that the matters can be disposed of at this stage directing the 1st respondent not to take any coercive steps for recovery of the disputed tax with reference to the abovementioned assessment years on condition of the petitioner depositing 50% of the disputed tax, for each of the assessment years, within a period of six weeks from today.

The amount, if any, already deposited by the petitioner towards the disputed tax shall be given credit to while computing the abovementioned amount of 50%.

Accordingly, with the above directions, both the writ petitions are disposed of at the stage of admission.

J.Chelameswar, J

D.Appa Rao, J

mrk

6th December 2006